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PART II—Section 4

Statutory Rules and Orders issued by the
Ministry of Defence

MINISTRY OF DEFENCE

S.R.O. 351, dated 7th Oct. 1960.—In exercise of the powers conferred by section 191 of the Army Act, 1950 (46 of 1950), the Central Government hereby makes the following further amendments in the Army Rules, 1954, namely:—

1. These rules may be called the Army (Third Amendment) Rules, 1960.

2. In Army Rules, 1950, in the table below rule 13, in the entry in Column 3, against item III(i) of column 2, the following words shall be inserted, namely:—

“and Brigade or Sub-Area Commander in the case of persons of the rank of havildar (or equivalent rank) otherwise than at their own request”.

[No. F. 48931/AG/PSI.]

S. DEVANATH, Dy. Secy.

S.R.O. 352, dated 27th Sep. 1960.—In exercise of the powers conferred by the proviso to Article 309 of the Constitution, the President hereby makes the following further amendments in the Central Provident Fund (Defence Services) Rules, namely:—

In Appendix ‘B’ to the said Rules after Note 2 add the following as notes 3 and 4:—

Note 3.—Where the advance is required for special reasons under clause (c) of Rule 14(1) and the appointing authority of the applicant is higher than the authorities mentioned in para 1 above, the authorities enumerated above will not reject the application for advance save with the approval of the appointing authority.

Note 4.—Where the applicant for advance for which special reasons are required is himself competent to sanction the advance the authority competent to sanction the advance shall be the appointing authority of the applicant.

J. L. CHOPRA, Dy. Secy.

TAXATION RECOVERY

S.R.O. 353, dated 14th Oct. 1960.—The following byelaws for the regulation of the assessment, collection, recovery and refund of Terminal Tax in the Nasirabad Cantonment, framed by the Cantonment Board, Nasirabad, in exercise of the

powers conferred by clause (3) of section 282 and section 283 of the Cantonments Act, 1924 (2 of 1924) in supersession of the byelaws published with the Government of India, Defence Department Notification No. 27/21/G/L&C/45, dated the 24th June, 1944 are hereby published for general information, the same having been previously published and having been approved and confirmed by the Central Government, as required by sub-section (1) of Section 284 of the said Act.

Byelaws for the Regulation of the assessment, recovery, collection and refund of Terminal Tax in the Nasirabad Cantonment.

1. In these byelaws, unless there is any thing repugnant in the subject or context:—

- (i) "Act" means the Cantonments Act, 1924 (2 of 1924).
- (ii) "Board" means the Cantonment Board, Nasirabad.
- (iii) "Barrier" means a place appointed under byelaw 2.
- (iv) "Central Barrier" means the office of the Cantonment Board.
- (v) "Cantonments Limits" means the area declared to be a Cantonment under the Act.
- (vi) "Goods" includes animal also.
- (vii) "Railway Barrier" means a place appointed near Railway Station for intercepting import and export traffic and collecting Terminal Tax thereon.
- (viii) "Terminal Tax" means the Tax imposed on Goods imported into Nasirabad Cantonment Limits for consumption, use or sale or export from the said limits.

2. The Board shall appoint a place or places at or near the railway premises, and at such other places as it may from time to time determine for intercepting import and export traffic, for assessing and collecting Terminal Tax:

Provided that nothing in this byelaw shall be deemed to prevent the assessment and collection of Terminal Tax at any other place in accordance with the provisions of these byelaws, and the Schedule of rates of Terminal Tax in force for the time being.

3. A copy, in English and Hindi of the Terminal Tax Schedule as sanctioned by the Central Government and duly authenticated by the signatures of the Terminal Tax Superintendent and the Executive Officer, and a copy in English and Hindi of these byelaws, shall be affixed to a conspicuous place at each barrier.

4. The Board shall appoint for each Barrier such staff of Moharrirs and Peons as may be necessary for assessment and collection of Terminal Tax as also the Supervisory Staff namely Terminal Tax Superintendent or Terminal Tax Inspector or both as may be deemed necessary.

5. The duties of the Staff so appointed shall be those imposed in these byelaws as well as those imposed upon them from time to time by the Board.

6. (i) Every driver of a motor or other vehicle plying for hire shall stop his vehicle at the Terminal Tax Barrier for a reasonable time, to enable the Barrier Staff to examine the vehicle and recover the proper Terminal Tax on taxable goods carried thereon.

(ii) Every driver of a private motor vehicle or other vehicle carrying taxable goods shall stop his vehicle at the Barrier for a reasonable time to enable the Barrier Staff to recover the proper Terminal Tax on taxable goods carried thereon.

(iii) It shall be the duty of every driver to stop his motor or other vehicle whether private or plying for hire, any where within the Cantonment limits, if called upon to do so by the Terminal Tax Supervising Staff or any member, or members of the Board authorised by the Board in this behalf in order to prevent evasion of Terminal Tax or to see that the goods have been properly assessed by the Barrier Staff.

7. The Board shall provide at each Barrier a suitable set of scales and weights or a weighing machine, which shall be kept in proper working order by the Moharrir-in-charge of the Barrier, and shall be tested at intervals of not more than three months by the Terminal Tax Superintendent or by any other official appointed by the Board in this behalf, and the Superintendent or the official shall record the result of such test in the Inspection Book kept at each barrier.

8. (i) It shall be the duty of the Executive Officer to visit the Barriers from time to time and to inspect the registers and accounts maintained in accordance with these byelaws and to record the results in the Inspection Book.

(ii) The Terminal Tax Superintendent or the Terminal Tax Inspector or other officials authorised in this behalf when inspecting the Barriers shall record the results of their inspections, making their notes as full and detailed as possible in the Inspection Book.

(iii) If in any such note any irregularity is pointed out in the working of the Barrier a copy of the note shall be sent on the next day by the Moharrir-in-Charge of the Barrier through the Terminal Tax Superintendent to the Executive Officer with a view to suitable action being taken thereon.

(iv) The Local Audit Staff and any member of the Board may also inspect any Barrier at any time.

9. On the import of goods liable to Terminal Tax the Moharrir-in-Charge of the Terminal Tax Barrier shall call upon the importer to declare whether they are intended:—

(i) for consumption, use or sale within the Cantonment; or

(ii) for immediate export;

(iii) the declaration given under this rule shall be in the form specified by the Board.

NOTE.—If the importer makes no declaration, the moharrir shall treat the goods as imported for consumption, use or sale.

10. (a) No Terminal Tax shall be levied on goods received at a Railway Station and re-despatched by the Railway, owing to a delivery not having been made nor shall any Terminal Tax be levied on articles imported by rail, if, they are re-booked without being taken out from the Railway Yard.

(b) No Terminal Tax shall be levied on goods carried from one place within the Cantonment limits to any other place within the said limits passing through Terminal Tax Barrier.

11. No Terminal Tax shall be levied on the un-sold goods when brought back into the Terminal Tax limits by hawkers who had taken them out for sale in neighbouring villages or places, provided that they first obtain a pass to that effect from Moharrir-in-charge of the Barrier concerned. The following procedure shall be observed in case where the Board allows such concession to hawkers:—

(i) If any person desires to take out goods from the Cantonment and then to bring them in again without paying Terminal Tax on import on the said goods, he shall apply to the Terminal Tax Superintendent for a free pass. The pass if given, shall be in the form specified in this behalf by the Board.

Explanation 1.—The functions of the Terminal Tax Superintendent under this byelaw may be imposed by the Board on Terminal Tax Inspector or upon the Barrier Moharrirs in the special case mentioned below.

Explanation 2.—Passes under this bye-law may be granted by the Barrier Moharrirs to well-known petty traders who regularly export goods which they hawk in the suburbs of the Cantonment. Any such trader wishing to obtain this concession shall apply to the Board, who if he agrees that the concession should be granted, shall, by a resolution, empower the Barrier Moharrirs accordingly.

The procedure prescribed in byelaws (ii) and (iii) below shall be followed but the coupons shall be attached to the pass-book kept at the Barrier, and need not be despatched to the Head Office.

(ii) On arrival at the Barrier of exit of goods covered by a pass the Moharrir shall verify them with the pass and, after signing the certificate on the exit coupon, return the pass to the exporter and send the coupon to the Head Terminal Tax Office where it shall be pasted on the original counterfoil.

(iii) When the exporter returns to the town with his goods the Barrier Moharrir shall demand the pass, see that the articles imported are covered by it, and if so, allow them to proceed. He shall then return the pass to the importer after endorsing the return of the goods on

the reverse and filling up the entrance coupon which he shall tear off and send to the Head Office to be pasted and the counterfoil with the first coupon.

12. When any person receives the Railway Receipt of goods consigned to him by Rail, he shall take or send it with the invoice or in the absence of any invoice, with a written declaration in prescribed form of the detail of the consignment, to the Central Barrier, where it shall be examined whether such goods are liable to Terminal Tax, and if so, the receipt and invoice or declaration shall be abstracted into the Railway Receipts and invoice Register of import to be maintained at the Barrier in the form specified in this behalf by the Board.

13. After the registration of consignment under byelaw 12 the Moharrir of the Barrier shall calculate the Terminal Tax payable and shall demand payment of the amount so calculated from the person presenting the Railway Receipt and on receipt of the same shall return to him the Railway Receipt and the invoice, if any, stamped with Board's stamp.

The declaration if any, received under byelaw 12 shall be stamped and filed, and a receipt in prescribed form shall then be filled up, the coupon and second foil being left blank; the counterfoil only shall be retained at the Barrier and the remainder of the Terminal Tax receipt handed over to the person presenting the Railway Receipt.

NOTE.—(i) In the case of the mixed consignment the rate charged shall be the highest leviable on any article in that consignment and booked by rail.

(ii) In calculating the Terminal Tax fraction of half a NP. and less shall be ignored, and exceeding half a NP. shall be reckoned as one NP.

(iii) The Terminal Tax Superintendent shall check the entries in the Railway Receipt Invoice Register with 25 per cent of the receipts issued under this bylaw and satisfy himself that the Tax has been correctly assessed and shall initial and date all entries and receipt so checked.

14. All goods removed from the Railway premises shall be brought to the Railway Barrier where the importer shall present the Terminal Tax receipt if any, obtained under bye-law 13 and thereafter the Moharrir shall, after verifying that the goods agree with the details given in the receipt fill up the second foil, detach it and retain it for being pasted on to the counterfoil of the Terminal Tax receipt and give back the second foil with the blank coupon to the importer.

NOTE.—When goods for which a single Terminal Tax receipt has been issued, cannot be carted from the Station all at the same time and the Terminal Tax receipt cannot accompany each consignment, the Moharrir shall keep the Terminal Tax receipt with himself and issue a pass, in the form specified in this behalf by the Board for each consignment entering the number of the passes in the Terminal Tax receipt which will be returned to the importer to accompany the last consignment. The entries in the pass book shall be compared with the entries in the Terminal Tax receipt at the office.

15. If the goods brought to the Railway Barrier do not agree with the details entered in the Terminal Tax receipt issued under byelaw 13, the official incharge of the Railway Barrier shall assess and recover the amount of Terminal Tax payable on such goods as are liable for Terminal Tax and issue a receipt in the form specified in this behalf by the Board and enter it in the register of un-registered Rail Borne goods maintained for the purpose and information will be given to the Head Office for necessary action.

16. (a) In assessing the Terminal Tax on goods imported by Rail fractions of a maund shall be regarded to be 5, 10, 15, 20, 25, 30 and 35 seers, as the case may be.

(b) In the case of goods for which the railway charges freight at mileage rate, the Terminal Tax shall be levied on the weight shown in the said receipt.

NOTE.—This clause shall not apply where the actual weight of a consignment has been ascertained by weighment at the Railway premises.

(c) In assessing the Terminal Tax of goods imported by road on pack animals or carts, etc., the Terminal Tax shall be levied according to the weight.

17. (a) When goods liable to Terminal Tax are brought to any Barrier other than the Central Barrier the official incharge of the Barrier shall obtain a declaration form as laid down in byelaw 9, assess the Terminal Tax payable on such goods, shall demand the amount so assessed from the importer, and on receipt of the amount shall issue him a receipt in the form specified in this behalf by the Board.

(b) In the case of dispute regarding weight or otherwise, the matter shall be referred to the Head Office, where necessary arrangement shall be made by the Board for weightment and assessment of Terminal Tax.

18. (1) Terminal Tax Supervising Staff and any authorised member of the Board shall have power to demand from an importer or exporter his Terminal Tax receipt or transit pass and to verify the entries therein by inspection of the goods and every person who is so called upon shall produce it and shall permit the official or member demanding it to inspect his goods.

(2) If on checking the goods with the receipt the Supervising Staff finds that all the items in the receipt are correct, he shall fill up the columns in the blank coupon attached to the receipt, detach the coupon from the receipt and retain it for comparison with the counterfoil of the receipt, and then endorse his name on the back of the receipt which shall thereupon be returned to the importer or exporter.

19. Every person importing goods into the Terminal Tax limits shall furnish correct information regarding these goods, if called upon to do so by any person authorised by the Board in this behalf, and such information may be called for in writing, if necessary, in order that the goods may be properly assessed, or in order to prevent evasion of the Terminal Tax, or to decide any question relating to the assessment or refund of the Terminal Tax.

20. If after checking the calculations of the Terminal Tax the Supervising Staff find that the full amount of Terminal Tax has not been paid due to some bonafide mistake he shall collect from the importer the difference between the amount of Terminal Tax paid and the correct amount due, granting the importer a receipt in the form specified in this behalf by the Board.

If the importer disputes the assessment so made with regard to the weight of the consignment, consignment shall be taken immediately to the nearest Terminal Tax Barrier at the option of the importer or to the Head Office, for weightment in his presence and the assessment of Terminal Tax.

21. If the importer is unable to produce his Terminal Tax receipt, or if the inspecting officer after checking the Terminal Tax receipt suspects evasion, he shall have the power to seize the goods, to take them to the Head Office where the Terminal Tax Superintendent shall deal with the case.

The importer shall accompany the Terminal Tax employee carrying the goods to the Head Office.

22. If the Terminal Tax has not been paid according to byelaws 13, 15 or 17, the Executive Officer may either before or after the institution of the proceedings compound the offence under the provision of the Act and these byelaws.

If the case is not compounded action shall be taken by the Executive Officer according to provision of the Act.

23. (1) Every person intending to export by Rail goods on which Terminal Tax is leviable shall take or send such goods to the Barrier, the Officer-in-Charge of which shall calculate the amount of tax payable in respect of such goods, shall demand the amount so calculated and on receipt of the amount shall grant a receipt in the form specified in this behalf by the Board to the person.

(2) The exporter having despatched the goods shall return to the Railway Barrier with the railway receipt which shall be abstracted into the presented Railway Receipt Register of exports the number of the entry in such register being noted in column 7 of the counterfoil of the receipt issued under clause (1) of this byelaw. The Railway Receipt shall then be returned to the exporter.

24. Any person dissatisfied with the assessment or levy of the Tax on his goods made under any of these byelaws shall pay the Tax as demanded by the Staff at the Barrier concerned and may prefer an appeal to the Board against the assessment of the Tax within seven days from the date of payment.

On receipt of the appeal, the Terminal Tax Superintendent shall investigate into the matter and submit his report to the Executive Officer within a week of the receipt of the appeal. If the Executive Officer is satisfied that any amount has been overpaid or illegally realised he shall refund the amount within one month of the receipt of the appeal.

In case the Executive Officer is not satisfied, the matter shall be referred to the Board for a decision.

25. (a) Every vehicle or other conveyance or animal, laden solely with goods meant for immediate export merely passing in transit through the Cantonment Limits, to a destination shall be permitted to pass under cover of a transit pass in the form specified in this behalf by the Board, subject to the payment of transit fee as detailed in the "Schedule" given below and security as prescribed by the Board from time to time and in accordance with the procedure prescribed hereafter.

Schedule (Fees for Transit Pass)

- | | |
|---|------------|
| 1. Goods belonging to a person travelling by passenger bus/foot/car | Rs. 0-2-0 |
| 2. Loaded vehicle drawn by one animal loaded push carts, loaded hand thelas, bicycles or loads, animals loads, and any other vehicles or conveyance not falling under any other heads mentioned in the Schedule | Rs. 0-2-0 |
| 3. Loaded thela and loaded vehicle drawn by two animals | Rs. 0-3-0 |
| 4. Loaded tractor or loaded motor vehicle upto 2 tons capacity | Rs. 0-8-0 |
| 5. Loaded motor vehicle above two tons upto 4 tons capacity | Rs. 0-12-0 |
| 6. Loaded motor vehicle over 4 tons capacity or loaded bus | Rs. 1-0-0 |
- Provided that in cases where the Terminal Tax leviable on any goods or loaded vehicle is less than the transit fee the Board shall charge only transit fee equal to such Terminal Tax and no security shall be taken.

NOTE.—(1) Each Barrier Moharrir shall be supplied two books of Transit Passes for issue of passes. Both the books shall not be used at a time but these shall be used one after the other as and when one book is forwarded to Head Office for daily verification the other may be used by the Moharrir.

- (2) Goods covered by a transit pass are not permitted to be changed in bulk sorted or interfered with in any way within the Terminal Tax limits.
- (3) When goods meant for immediate export that is in transit reach the Terminal Tax Barrier the owner or person-in-charge of the goods shall make a declaration in the form specified in this behalf by the Board that the goods are intended for being immediately taken out of the Terminal Tax Limits to a destination outside specifying the Barrier through which the goods are to be exported.
- (4) When goods loaded on any vehicle or other conveyance are declared as intended for immediate export, the Moharrir at the Barrier of import shall prepare the transit pass after realising the transit fee and security deposit as may be fixed by the Board from time to time and hand it over to the owner or person-in-charge of the goods or laden vehicle or other conveyance, who shall take the same from the import Barrier to the Barrier of export. The holder of the pass shall hand it over to the Moharrir of the export Barrier who shall then verify all the items in the pass, and if they correspond with the goods presented for export, shall fill in the certificate and after signing it shall forthwith refund the security collected from the exporter, at the entrance Barrier. Transit Fee shall not be refunded in any case. The exporter shall then take the goods or the laden vehicle or other conveyance out of the limits of Cantonment. If the goods do not correspond with the entries in the pass, the Moharrir shall not refund the security and shall assess, demand and recover the tax due in respect of such difference in weight on description treating the goods as imported or exported in the ordinary way.

- (5) The goods or laden vehicles and other conveyance in transit shall pass out of the export Barrier within 6 hours of their entry or within such time as may be fixed by the Board in this behalf. A schedule of the time allowed shall be exhibited at each Barrier. Only those goods or laden vehicles and other conveyance which go out of the said limits within the prescribed time, shall be covered by the transit pass system. When goods or laden vehicles and other conveyances covered by a transit pass do not so go out of the export Barrier within the time allowed the security charged on them at the entrance Barrier shall not be refunded. In such cases the Moharrir shall send a special report to the Terminal Tax Superintendent on the next day for necessary action.
 - (6) In cases where a laden pack animal, vehicle or other conveyance covered by a transit pass has not been able to pass out of the Terminal Tax Limits of the Cantonment due to its incapacity or defect, the Terminal Tax Superintendent or the Executive Officer may, where he is satisfied of the genuineness of the case, extend the period of the exit and condone the irregularity as authorised by the Board.
 - (7) The counterfoil book of transit passes together with all the transit passes presented with goods for export shall be sent by the Moharrir every day with the cash to the Head Office for verification where the passes shall be pasted on the counterfoils corresponding to them.
- If in any case, the pass with certificate is not received at the Head Office by the day following its issue, special investigation shall be made at once.
- (8) If the Board at any time is of opinion that the transit pass system is leading to evasion of Terminal Tax, the privilege may be suspended by Board to such an extent and in such case as may appear necessary to prevent such evasion.

26. If a person incharge of the goods for which a transit pass has been obtained is unable or unwilling to take out the goods out of the Cantonment Limits, he shall report to the Central Barrier, deliver the transit pass and pay the tax due on the goods. In such case if the transit pass is delivered within the time specified on it, the Security Deposit will be refunded otherwise it will be forfeited.

27. Any person committing a breach of any these byelaws shall on conviction by a Magistrate be punishable with fine which may extend to one hundred rupees.

[No. F. 53/21/G/L&C/59.]

S.R.O. 354, dated 10th Oct. 1960.—In exercise of the powers conferred by sub-section (1) of section 16 of the Cantonments Act, 1924 (2 of 1924), the Central Government is pleased to fix 23rd Mar. 1961, as the date on which elections in St. Thomas Mount Cantonment shall be held.

[No. 29/34/G/L&C/57.]

S.R.O. 355, dated 15th Oct. 1960.—In pursuance of sub-section (7) of section 13 of the Cantonments Act, 1924 (2 of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Ambala, by reason of the acceptance by the Central Government of the resignation of Lt. Col. V. S. Kapoor.

[No. 19/1/G/L&C/59-G/D(C&L).]

S.R.O. 356, dated 15th Oct. 1960.—In pursuance of sub-section (7) of section 13 of the Cantonments Act, 1924 (2 of 1924), the Central Government is pleased to notify the nomination of Lt. Col. Bawa Sunder Singh, as a member of the Cantonment Board, Ambala, vice Lt. Col. V. S. Kapoor resigned.

[No. 19/1/G/L&C/59-G/D(C&L).]

S.R.O. 357, dated 14th Oct. 1960.—In pursuance of sub-section (7) of section 13 of the Cantonments Act, 1924 (2 of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Ambala, by reason of the acceptance by the Central Government of the resignation of Shri V. K. Agnihotri, P.C.S.

[No. 19/1/G/L&C/59.]

S.R.O. 358, dated 14th Oct. 1960.—In pursuance of sub-section (7) of section 13 of the Cantonments Act, 1924 (2 of 1924), the Central Government is pleased to notify that Shri Jaswant Singh Bhutani, P.C.S., Magistrate, 1st class, has been nominated, as a member of the Cantonment Board, Ambala, by the District Magistrate, Ambala, in exercise of the powers conferred under section 13(3)(b) *ibid* vice Shri V. K. Agnihotri, Magistrate, 1st class resigned.

[No. 19|1|G|L&C|59.]

PRITAM SINGH, Under Secy.